

CHAPTER 15
GENERAL PROVISIONS

- § 15101. Collection of Delinquent Taxes.
- § 15102. Payment Agreements for Past Due Taxes.
- § 15103. Collection of Past Due Taxes.

§ 15101. Collection of Delinquent Taxes.

(a) Commencing October 1, 1987, the Department of Revenue and Taxation is mandated to collect at least eighty percent (80%) of all current taxes due, and seventy percent (70%) of all past due receivables. Also, commencing October 1, 1987, in all cases of unpaid business privilege taxes, demand for payment shall be made in writing within thirty (30) days of filing unpaid business privilege tax returns, and liens and levies shall be filed on such unpaid amounts not later than sixty (60) days of filing unpaid business privilege tax returns. Notice and demand that taxpayer file business privilege tax return shall be mailed or delivered within thirty (30) days of the due date of any unfiled business privilege tax returns. Any business which does not file business privilege tax returns for three (3) successive months shall promptly be closed by the Director of Revenue and Taxation until all tax returns are filed and payment arrangements are made.

(b) No real property or property other than money may be accepted by Department of Revenue and Taxation as settlement for any outstanding tax liability nor may be received by the government of Guam pursuant to §38101 of the Government Code of Guam without prior specific statutory authority for the transaction. As a condition of any such transfer, the taxpayer shall waive confidentiality. Nothing herein shall affect the power of the Department of Revenue and Taxation to levy, seize and sell property at public auction.

(c) The Department of Revenue and Taxation may make payment arrangements with delinquent taxpayers for bi-weekly payments of unpaid taxes due on the following terms:

(1) Repayment shall be made over a period of twenty four (24) months or less.

(2) All current taxes must be paid when due, including estimated taxes required by law. The Director of Revenue and Taxation may require payment of business privilege taxes on a

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frequency of greater than once a month as a condition of the agreement. All tax returns shall be timely filed.

(3) Levies or liens shall be filed on all of the taxpayer's property to insure prompt payment.

(4) Upon default of the delinquent taxpayer in any of the agreement terms, the entire amount owing shall be immediately due and payable, and levy procedures shall immediately be instituted against the defaulting taxpayer's property.

(5) The Director of Revenue and Taxation shall include such other terms and conditions in any such agreement as he may deem in the best interests of the government of Guam.

SOURCE: P.L. 19-5:113(d), (f) and (g) codified by Compiler. Amended by P.L. 29-002:VI:28 (May 18, 2007), effective July 17, 2007, the name, Gross Receipts Tax, changed to Business Privilege Tax

§ 15102. Payment Agreements for Past Due Taxes.

The Department of Revenue and Taxation may make satisfactory payment arrangements with delinquent taxpayers for equal bi-weekly payments of unpaid taxes due on the following terms and conditions:

(a) Repayment may be made over a period of sixty (60) months or less. The Director shall use his discretion in determining the length of time for repayment.

(b) All current taxes must be paid when due, including estimated taxes required by law. The Director of Revenue and Taxation may require payment of business privilege taxes on a frequency of greater than once a month as a condition of the agreement. All tax returns must be filed on a timely basis;

(c) Levies and liens must be filed on any or all of the taxpayer's property or properties to insure prompt payment;

(d) Upon default of the delinquent taxpayer in all or all of the agreement terms and conditions, the entire amount owed shall be immediately due and payable, and collection procedures shall be immediately instituted against the defaulting taxpayer's property or properties unless the Director of Revenue and Taxation, on his discretion, finds that the default was excusable, and the taxpayer promptly (within 30 days) cures the default;

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(e) The Director of Revenue and Taxation shall include such other terms and conditions in any such agreement as he may deem in the best interest of the government of Guam;

(f) The taxpayer shall have no right to a payable schedule and no payment schedule may be approved without an existing and realistic source of repayment;

(g) Any payment agreement entered into before the effective date of this Section shall remain in effect so long as the taxpayer involved continues to comply with the terms of the agreement, and said agreement shall constitute a payment agreement or arrangement pursuant to this Section for so long as it is not in default.

SOURCE: Added by P.L. 19-10:16; subsection (a) amended by P.L. 19-13:8. Amended by P.L. 29-002:VI:28 (May 18, 2007), effective July 17, 2007, the name, Gross Receipts Tax, changed to Business Privilege Tax.

§ 15103. Collection of Past Due Taxes.

Commencing October 1, 1987, the Department of Revenue and Taxation is mandated to collect at least eighty percent (80%) of all current taxes due, and seventy percent (70%) of all past due receivables. Also, commencing October 1, 1987, in all cases of unpaid business privilege taxes, demand for payment shall be made in writing within thirty (30) days of filing unpaid business privilege tax returns, unpaid income tax returns or unpaid withholding tax returns, and levies or assessments (as appropriate) and liens shall be filed on such unpaid amounts not later than sixty (60) days of filing unpaid business privilege tax returns or unpaid income tax returns. Notice and demand that the taxpayer file business privilege tax return shall be mailed or delivered within thirty (30) days of the due date of any unfiled business privilege tax returns. Assessments on unpaid income tax returns or unpaid withholding tax returns shall be filed within thirty (30) days of the due date of unpaid withholding tax returns or unpaid income tax returns, unless the Director of Revenue and Taxation has approved payment arrangements.

Any business which does not file business privilege tax returns for three (3) successive months shall be closed after a prompt hearing pursuant to the Administrative Adjudication Law by the Director of Revenue and Taxation unless all tax returns are filed and satisfactory payment arrangements are made. All assets of the business shall be seized after such hearing until all required tax returns are filed. Not-

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withstanding any other provision of law, no such hearing shall be public unless requested by the taxpayer, provided that any appeal through the courts shall be public.

No real property or property other than money may be accepted by the Department of Revenue and Taxation as final settlement for any outstanding tax liability without prior specific statutory authority. As a condition of any such transfer, the taxpayer shall waive confidentiality. Nothing herein shall affect the power of the Department of Revenue and Taxation to levy, seize and sell property or properties at public auction.

SOURCE: Added by P.L. 19-10:17; amended by P.L. 19-13:9. Amended by P.L. 29-002:VI:28 (May 18, 2007), effective July 17, 2007, the name, Gross Receipts Tax, changed to Business Privilege Tax.
